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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO. 94 OF 2005

The Commissioner of Income Tax ... Appellant

Vs.

M/s. Unicom Trading Enterprises Ltd. ... Respondent

Mr. Ashok Kotangale for the Appellant.

Mr. J.D. Mistry with Mr. Raj Darak for Respondent.

CORAM: F.I. REBELLO &
J.P.DEVADHAR, JJ.
DATED: AUGUST 21, 2007

P.C.:

. The learned counsel fairly concedes that the similar question of law which was raised in the case of Commissioner of Income Tax Vs. Lazor Synte Limited in ITA. No. 11 of 1999 decided on 11.6.2007 has been rejected. In view of the above, the question of law as formulated would not arise. Hence, appeal dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**